

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 351

July 2005

#### REMINDER OF ORDER OF BUSINESS

#### July

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale. (IC 6-1.1-24-1)

On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district. (IC 6-1.1-3-17)

- 2 Before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." (IC 36-2-5-4) The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.

- 4 Legal Holiday - Independence Day (IC 1-1-9-1)

- 11 On or before this date make distribution of Dog Fund apportionment from Auditor of State - second Monday. (IC 15-5-9-11)

Distribute congressional interest to school corporations - second Monday.  
(IC 21-1-1-54)

- 15 In those counties participating in Public Employees' Retirement Fund, last day to make pension report and payment for the second quarter of 2005 to the Public Employees' Retirement Fund.

- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.

- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. (IC 6-1.1-23-1)

#### August

- 1 First day annual tax sale can be held. (IC 6-1.1-24-2(a)(9))

- 3 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. (IC 36-2-5-9)

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

3,4,5 County Treasurer's Annual Conference – Executive Inn, Evansville, Indiana.

- 19 Last date for board of commissioners to review Statements for Salaries and Wages Proposed to be Paid Officers and Employees' and to make its recommendations to the county council. (IC 36-2-5-4(b))
- 20 Last day to report and make payment of State and County Income Tax Withheld in the month of July to Indiana Department of Revenue.
- 31 Last date for first publication of county budget (10 days prior to public hearing). (IC 6-1.1-17-3)

**September**

- 5 Legal Holiday - Labor Day. (IC 1-1-9-1)
- 7 Last date for second publication of county budget (7 days after the first publication and at least 3 days before public hearing). (IC 5-3-1-2)
- 10 Last date for budget public hearing (10 days prior to adoption). (IC 6-1.1-17-5(a))
- 19-20 Last date to comply with provisions of IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before it's final adoption."  
  
Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. (IC 6-1.1-17-5(d))
- 20 Last date county council may meet to determine budgets and tax rates. (IC 6-1.1-17-5(a)(3))  
  
Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.
- 22 First meeting of County Tax Adjustment Board, if applicable. (IC 6-1.1-29-4) (On September 22 or on first business day after, if September 22 is not a business day.)

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**CHILD RESTRAINT SYSTEM PENALTIES**

All Class D infraction collections for violations of the child restraint laws under IC 9-19-11 are to be accounted for separately as child restraint system fees. Such fees are to be remitted by the clerk to the county auditor on a monthly basis.

**DISASTER RELIEF FUNDS – ACCOUNTING AND BUDGETING**

Based upon language contained in IC 10-14-3-17(j)(5) which states that a political subdivision may waive procedures and formalities otherwise required by law pertaining to the appropriation and expenditure of public funds where a national disaster or security emergency had been declared, the following procedures should be followed when disaster relief funds are received.

Money received or expected to be received from the Federal Emergency Management Agency (FEMA), the State Emergency Management Agency, or the State Lottery Commission for tornado, flood, ice storm, or other types of declared disasters should be accounted for in the following manner:

1. If the money is to be used to reimburse funds for expenditures already incurred and paid and the conditions of IC 10-14-3-12 have been met, the amount received may be added back to the appropriation balances from which the expenditures have been previously made.
2. If the money is to be used for future expenditures, a separate fund should be set up entitled "Disaster Relief Fund." Such fund would not require appropriation or additional appropriation prior to spending the money in the fund.

It is recommended that all related expenditures records (claims, minutes, correspondence, contracts, damage survey report, etc.) be maintained in separate file for future audits required by State and Federal agencies.

**CIVIL AND SMALL CLAIM SERVICE CHARGES**

There has been a number of questions regarding these service charges. The biggest question has been regarding garnishee/defendants. The new fee laws say when a "defendant" is added, you charge the \$10 fee. The State Board of Accounts cannot give a legal opinion on the definition of defendant.

We would recommend you talk to you judges and ask them whether a garnishee/defendant is a defendant under the fee law. Get the judge to put in writing their interpretation and keep this for audit purposes. That way we will know why you are or are not collecting the fee on garnishee/defendants. In the meantime, we will pursue an Attorney General opinion on this issue.